

**EXHIBIT 3**

**CLAIMS TO BE DISALLOWED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	MTR CORPORATION LIMITED HEADQUARTERS BUILDING, TELFORD PLAZA ATTN: MS. GILLIAN MELLER, LEGAL MANAGER - GENERAL) KOWLOON BAY HONG KONG, CHINA	03/30/2009	08-13555 (JMP)	3630	\$903,742.00	MTR CORPORATION LIMITED HEADQUARTERS BUILDING, TELFORD PLAZA KOWLOON BAY ATTN: MS. GILLIAN MELLER, LEGAL DEPARTMENT) HONG KONG, CHINA	04/01/2009	08-13555 (JMP)	3606	\$903,742.00
2	MTR CORPORATION LIMITED HEADQUARTERS BUILDING, TELFORD PLAZA ATTN: MS. GILLIAN MELLER, LEGAL MANAGER - GENERAL) KOWLOON BAY HONG KONG, CHINA	03/30/2009	08-13888 (JMP)	3631	\$882,254.00	MTR CORPORATION LIMITED HEADQUARTERS BUILDING, TELFORD PLAZA KOWLOON BAY ATTN: MS. GILLIAN MELLER, LEGAL DEPARTMENT) HONG KONG, CHINA	04/01/2009	08-13888 (JMP)	3605	\$882,254.00
TOTAL					\$1,785,996.00					